November 20, 2009

Nature of Changes

TY 2009 Publication 1346 – File Specification Change #2

The changes are identified by two vertical bars in the right margin (||).
Deletions are identified by a hyphen followed by two vertical bars (-||).

PATS Testing – These changes are scheduled to be implemented nationwide December 22, 2009

These changes will be merged with the TY2009 Publication 1346 posted on www.irs.gov
December 05, 2009.

Part 1, Attachment 1

Disclaimer: These ERCs are subject to change.

ERC 0030 o All pages of a multiple-page schedule or form must be present. Listed below
are exceptions to this rule:
- Page 2 may be present without Page 1 and vice versa for the following:
  Schedule E, Form 4684, Form 4797, Form 8283, Form 8824**, 8834** and
  Form 8853.
- Page 2 need not be transmitted if there are no entries for that page
  (but Page 2 cannot be present without Page 1) for the following:
  Schedule A, Schedule C, Schedule C (5713), Schedule D, Schedule F,
  Schedule H, Schedule O(5471), Form 2241, Form 4562, Form 5329,
  Form 6251, Form 8275, Form 8275-R, Form 8582-CR, Form 8594, Form 8606,
  Form 8621, Form 8697, Form 8801, Form 8835, Form 8839, Form 8912, Form
  8915 and Form 8930.
- Pages 2, 3 and 4 are optional for Form 2210 and Form 8801 but Page 2,
  3 and 4 cannot be present without Page 1.
- Pages 2 and 3 are optional for Form 8582 and Form 8801 but page 2 or 3
  cannot be present without Page 1.
- Form 3468 Page 1 can be present without Page 2, but Page 2 cannot be
  present without Page 1.
- Form 4136 Page 1, 2, and 3 need not be transmitted if there are no
  entries for these pages (but Page 1, 2, or 3 cannot be present without
  Page 4).
- Pages 2-4 need not be transmitted if there are no entries for those
  pages (but these pages cannot be present without page 1) for the
  following: Form 5471, Form 5713.
- Form 3800 page 1 cannot be present without page 2 and 3, page 2 cannot
  be present without page 3 and page 3 can be present without page 1 and
  2.
- Form 8379, Page 1 cannot be present without Page 2 and Page 2 cannot
  be present without Page 1.
- Form 8865 Pages 3-7 need not be transmitted if there are no entries
  for those pages. But these pages cannot be present without pages 1
  and 2.
- Form 8889 Page 1 may be present without Page 2, but Page 2 can not be
  present without Page 1.
- State Record ST 0001 may be present without ST 0002, but ST 0002
  cannot be present without ST 0001.

ERC 0091 o **RESERVED**

ERC 0147 o Form 2210 – One of the following fields must equal "X": Waiver Entire Penalty
Box (SEQ 0135), Waiver of Part of Penalty Box (SEQ 0145), Annualized Income
Installment Method Box (SEQ 0155), Actually Withheld Box (SEQ 0165)**,** Joint
Return Box **(SEQ 0170) or 50% Gross Income Certification Box (SEQ 0172).**

ERC 0162 o Form 1040EZ - Earned Income Credit (SEQ 1180) cannot exceed **$457** and Adjusted
Gross Income (SEQ 0750) must be less than **$13,440** if **Single**, and cannot
exceed **$18,440** if Married Filing Jointly.

**ERC 0174 o Schedule A- If New Motor Vehicle Taxes (SEQ 0110) is significant, it must be
equal Deduction for New Motor Vehicle Taxes (SEQ 0615) and vice versa.**

ERC 0178 o Form 1040 – When Specify Other Credit Block **(SEQ 1006)** equals "X", one of the following forms must be present: Form 8834, Form 8859, Form 8910, Form 8911, Form 8912, Form 8936, Schedule R or "STMbnn" must be present in Specify Other Credit Literal(SEQ 1010).

ERC 0198 o Form 1040 - Total Payments (SEQ 1250) must equal the total of the following fields: Total Federal Income Tax Withheld (SEQ 1160), ES Payments (SEQ 1170), Making Work Pay/Government Retiree Credit (1175), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (SEQ 1187), **Refundable Education Credit (**SEQ 1189), First-Time Homebuyer Credit (SEQ 1190), F4868 Amount (SEQ 1197), Excess SS & Tier 1 RRTA Tax (SEQ 1198) Other Payments (SEQ 1210), and Form 8689 Amount (SEQ 1246).

    o Form 1040A – Total Payments (SEQ 1250) must equal the total of the following fields: Total Federal Income Tax Withheld (SEQ 1160), ES Payments (SEQ 1170), Making Work Pay/Government Retiree Credit (SEQ 1175), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (Form 8812) (SEQ 1187), **Refundable Education Credit** (SEQ 1189), F4868 Amount **(SEQ 1231)**, and Excess SS Tax **(SEQ 1241)**.

ERC 0285 o Form 1040/**1040A** – When Housed Midwestern Displaced Individual Indicator SEQ 0809) equals "X", Form 8914 must be present and vice versa.

ERC 0372 o Form 1040/1040A – When either Child Tax Credit (SEQ 0955) or Additional Child Tax Credit (SEQ 1187) is significant, the sum of the two fields cannot exceed an amount equal to 1000 multiplied by the number of qualifying children. A qualifying child is a dependent for whom Eligibility for Child Tax Credit (SEQ 0178, 0188, 0198, 0208) equals "X" on Form 040/1040A or **"STMbnn".**

ERC 0379 o Form 8863 – The student entries in Part I, Part II **and in Part III** must begin on Line 1 in each part. No lines may be skipped when completing the student information in either part.

    o **If student entries are in Part I, then student entries in Part II must be blank. If student entries are in Part II, then student entries in Part I must be blank.**

ERC 0380 o Form 8863 – Student's SSN (SEQ 0035, 0105, 0175, **0215, 0226, 0238**, 0275, 0315, 0355) may be used only once to claim an education credit (**American Opportunity,** Hope or Lifetime Earning). No Student's SSN may be used in Part I **(American Opportunity Credit), Part II** (Hope Credit) and Part **III** (Lifetime Learning Credit). Student's SSN must be within the valid ranges of SSN/ITIN/ATIN's. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.

ERC 0381 o Form 8863 – If any field of a student line in Part I, Part II, or **Part III** including statements, is significant then all fields of the student line must be significant.

    o **Each American Opportunity Credit student line includes Student's First Name (SEQ 0010, 0080, 0150), Student's Last Name (SEQ 0020, 0090, 0160), Student's Name Control (SEQ 0030, 0100, 0170), Student's SSN (SEQ 0035, 0105, 0175), Qualified Expenses Paid in Current Tax Year (SEQ 0040, 0110, 0180 and amount from column c or Column e plus $2000 (SEQ 0070, 0140, 0210)**

    o Each Hope Credit student line includes Student's First Name (SEQ **0212, 0223, 0235**), Student's Last Name (SEQ **0213,0224, 0236**), Student's Name Control (SEQ **0214, 0225, 0237**), Student's SSN (SEQ **0215, 0226, 0238**), Qualified Expenses Paid in Current Tax Year (SEQ **0216, 0228, 0240**), Smaller of Exp Paid in Current TY or $1,200 ($2,400 if the student attended an eligible educational institution in the Midwestern Disaster Area) (SEQ **0218, 0230, 0242**), Add Columns c and d **(SEQ 0220, 0232, 0244)**, and Enter ½ of the Amt in Column e **(SEQ 0222, 0234, 0246)**.

    o Each Lifetime Learning Credit student line includes Student's First Name (SEQ *0250, 0290, 0330), Student's Last Name (SEQ +0260, 0300, 0340), Student's Name Control (SEQ +0270, 0310, 0350), Student's SSN (SEQ +0275, 0315, 0355), and Qualified Expenses (SEQ +0280, 0320, 0360). See Part I Section 8 for Statement Record format.

ERC 0383 o Form 8863 – Each Student's SSN (SEQ 0035, 0105, 0175, **0215, 0226, 0238,** 0275, 0315, 0355) must equal either the Primary SSN (SEQ 0010), the Secondary SSN (SEQ 0030) or a Dependent SSN (SEQ 0175, 0185, 0195, 0205) on Form 1040/1040A.

ERC 0384 o Form 1040/1040A – When **Refundable** Education Credits **(SEQ 1189**) is significant, Adjusted Gross Income (SEQ 0750) must be less than the applicable amount for the Filing Status (SEQ 0130). The applicable amounts are **$180,000** for "Married Filing Joint" and **$90,000** for "Single", "Head of Household", and "Qualifying Widow(er)".

      o **Form 1040/1040A – When Education Credits (SEQ 0935) is significant, Adjusted Gross Income (SEQ 0750) must be less than the applicable amount for the Filing Status (SEQ 0130). The applicable amounts are $120,000 for "Married Filing Joint" and $60,000 for "Single", "Head of Household", and "Qualifying Widow(er)".**

      o When Filing Status (SEQ 0130) is "Married Filing Separate", **Form 8863 cannot be present**.

ERC 0385 o Form 8863 – The following limits apply:

      The American Opportunity Credit student in Part I. Qualified Expenses Paid in the Current Tax Year (SEQ 0040, 0110, 0180 statement) cannot exceed **$4000**

      The Hope Credit Student in Part **II. Qualified Expenses Paid in the Current Tax Year (SEQ 0216, 0228, 0241 or statement) cannot exceed** $2400 ($4800 if the student attended an eligible educational institution in the Midwestern Disaster Area), Smaller of Exp Paid in Current TY **(SEQ 0218, 0230, 0242 or statement) cannot exceed** $1200 ($2,400 if the student attended an eligible educational institution in the Midwestern Disaster Area). Enter ½ of the Amt in Column E (SEQ **0222, 0234, 0246, or** statement) cannot exceed $1800 ($3600 if the student attended an eligible educational institution in the Midwestern Disaster Area).

ERC 0386 o Form 1040/1040A – When Adjusted Gross Income (SEQ 0750) plus Student Loan Interest Deduction (SEQ 0702) is more than **$150,000** for "Married Filing Joint" or is more than **$75,000** for "Single" or "Head of Household" or "Qualifying Widow(er)", the Student Loan Interest Deduction (SEQ 0702) is not allowed.

ERC 0387 o Form 8863 – **Tentative American Opportunity (SEQ 0211) cannot exceed an amount equal to $2500 multiplied by the number of American Opportunity students in Part I. If the number of American Opportunity students is zero, Tentative American Opportunity Credit (SEQ 0211) cannot be positive.**

      o Tentative Hope Credit **(SEQ 0248**) cannot exceed an amount equal to $1800 ($3600 if the student attended an eligible educational institution in the Midwestern Disaster Area) multiplied by the number of Hope Credit students in Part **II**. If the number of Hope Credit students is zero, Tentative Hope Credit **(SEQ 0248)** cannot be positive.

      o Tentative Lifetime Learning Credit (SEQ 0470) cannot exceed $2000 ($4000 if the student attended an eligible educational institution in the Midwestern Disaster Area) regardless of the number of Lifetime Learning Credit students. If the number of Lifetime Learning Credit students is zero, Tentative Lifetime Learning Credit (SEQ 0470) cannot be positive.

      o **(TEXT REMOVED)**

ERC 0409 o Form 1040/1040A/1040EZ – When Foreign Employer Compensation Total (SEQ 0379) is significant, Foreign Employer Compensation Literal (SEQ 0378) must equal "FEC", and the FEC/Pension Record must be present.

      o **(TEXT REMOVED)**

ERC 0426 o Form 1040 – Other Payments (SEQ 1210) must equal the total of the following fields: Tax Paid by Regulated Investment Company (SEQ 0230) from Form 2439, Total Income Tax Credit Amount (SEQ 4360) from Form 4136, Current Year Refundable Credit (SEQ 0279) from Form 8801, plus **positive amounts only of** Health Coverage Tax Credit (SEQ 0250) from Form 8885.

ERC 0479 o **Form 5695 - If maximum credit amount (SEQ 0127) equals $3,000 then more than one main home (SEQ 0129) must be significant.**

ERC 0498 o Form 5695 – When Filing Status (SEQ 0130) of Form 1040 equals "2", and there are two occurrences of Form 5695 for either taxpayer (primary and/or secondary), the second occurrence can only contain entries in the following fields: **Main Home Located in United States – Yes (SEQ 0020); Reduce Heat Loss/Gain in your Home (SEQ 0040); Exterior Window/Skylights (SEQ 0050); Exterior Doors (SEQ 0060); Metal/Asphalt Roof (SEQ 0070); Energy-Efficient Building Property (SEQ 0080); Qualified Natural Gas, Propane, Oil Furnace, etc. (SEQ 0090); Advanced Main Air Circulating Fan (SEQ 0100); Add Lines 2a through 3c (SEQ 0110); Multiply Line 4 by 30% (SEQ 0125**).

ERC 0512 o Form 8863 - Student's Name Control (SEQ 0030, 0100, 0170, **0214, 0225, 0237,** 0270, 0310, 0350) and corresponding Student's SSN (SEQ 0035, 0105, 0175, **0215, 0226, 0238,** 0275, 0315, 0355) must match data from the IRS Master File.

ERC 0528 o Form 8863 - Student's SSN (SEQ 0035, 0105, 0175, **0215, 0226, 0238,** 0275, 0315, 0355) was previously used to claim Education Credit on another tax return.

ERC 0541 o Form 1040/1040A – When Filing Status (SEQ 0130) equals "1", "4" or "5", the age of the primary taxpayer must be older than the age of each qualifying child (max of 3) on the Schedule EIC.

o When Filing Status (SEQ 0130) equals "2", the age of the primary or secondary taxpayer must be older than the age of each qualifying child (max of 3) on the Schedule EIC.

o **EXCEPTION: The taxpayer does not have to be older than the qualifying child if the child is permanently and totally disabled.**

ERC 0653 o Form 8586 - If Current Year Credit **before 2008** (SEQ 0110) or **Current Year Credit after 2007** (SEQ 0260) is significant, one or more Forms 8609-A must be present.

ERC 0654 o Form 8586 - If Number of Forms 8609-A Attached **before 2008** (SEQ 0020) or **Number of Forms 8609-A Attached after 2007** (SEQ 0160) is significant, a matching number of Forms 8609-A must be present.

ERC 0723 o Form 3468 - If Calculated Certified Historic Struct. – Gulf Opportunity Zone (SEQ 0335)
or Calculated Certified Historic Structures (SEQ 0360)
or Cal Cert **Other** Hist Affected by Midwest Disaster (SEQ 0370) is significant, then,
NPS Project Number Indicator Box (SEQ 0372) or Pass Through EIN Indicator Box (SEQ 0374) or Copy of Application Indicator Box (SEQ 0376) must equal "X".

ERC 0743 o Form 3800 – The following fields must be positive: SEQs 0020, 0040, 0060, 0070, 0090, 0100, 0110, 0130, 0540, 0550, 0560, 0580, 0590, 0600, 0610, 0620, 0630, 0640, 0650, 0652, **0660,** 0670, 0680, 0685, 0687, 0690, **0700, 0720,** 0770, 0790, 0810, 1335, 1345, 1355, 1365, 1375, 1385 and 1390.

ERC 0902 o Form 1040/1040A - When Refundable **Education Credit** (SEQ 1189) is significant, then amount must equal Refundable American Opportunity Credit (SEQ 0540) of Form 8863 and vice versa.

ERC 0912 o Form 8283 – When the Vehicle Year (SEQ *+0033, 0087, 0143, 0225, 0335 or statement) is significant, then a corresponding Form 1098C must be present and the 1098-C Received Indicator (SEQ 0406) must equal "X" or Equivalent Contemporaneous Ack Stmt (SEQ 0412) must equal "STMbnn" and the Contemporaneous Ack Received Indicator **(SEQ 0409)** must equal "X".

o When the Vehicle Year (*+0651, 0721, 0791, 0865 or statement) is significant, then a corresponding Form 1098C must be present and the 1098-C Received Indicator (SEQ 0620) must equal "X" or Equivalent Contemporaneous Ack Stmt (SEQ 0630) must equal "STMbnn" and the Contemporaneous Ack Received Indicator (SEQ 0625) must equal "X".

ERC 0913 o Form 8283 – If 1098-C Received Indicator (SEQ 0406) or Contemporaneous Ack Received Indicator (SEQ 0409) equals "X" then Vehicle Year (SEQ *+0033) must be significant or equal "STMbnn".

o **If 1098-C Received Indicator (SEQ 0620) or Contemporaneous Ack Received Indicator (SEQ 0625) equals "X" then Vehicle Year (SEQ *+0651) must be significant or equal "STMbnn"**

ERC 0989 o Form 8917 – Student's SSN (SEQ 0040, 0090, 0140) cannot be claimed as a Tuition and Fees deduction when a Student's SSN (SEQ 0035, 0105, 0175, **0215, 0226, 0238,** 0275, 0315, 0355) of Form 8863 is claimed for the same student.

ERC 1059 o **Schedule L - When Taxes Paid for Purchase of New Vehicle – No Box (SEQ 0110) equals "X", the following fields must be blank:**
    New Motor Vehicle State/Local Sales/Excise Taxes (SEQ 0120),
    New Motor Vehicles Purchase Price (SEQ 0130),
    More than $49,500 – No Box (SEQ 140),
    More than $49,500 – Yes Box (SEQ 0145),
    Attributed New Motor Vehicle Taxes (SEQ 0150),
    Adjusted Gross Income (SEQ 0160),
    F2555, F2555EZ and F4563 Amts, PR Exclusion (SEQ 0170),
    Add Lines 13 and 14 (SEQ 0180),
    Enter $125,000 ($250,000 if MFJ) (SEQ 0190),
    Line 15 More Than Line 16 – No Box (SEQ 0200),
    Line 15 More Than Line 16 – Yes Box (SEQ 0205),
    Line 16 Minus Line 15 (0210),
    Divide Line 17 by $10,000 (SEQ 0220),
    Multiply Line 12 by Line 18 (SEQ 0230),
    Subtract Line 19 From Line 12 (SEQ 0240)

ERC 1065 o **Form 1040/1040A – When Schedule L Box (SEQ 0790) equals "X", Schedule L must be present and vice versa.**

ERC 1101 o **Form 8888 – When Routing Transit Number (RTN) (SEQ 0020, 0080 or 0140) equals "043736881", then Depositor Account Number (SEQ 0060, 0120 or 0180) must equal "BONDS" and vice versa**

ERC 1102 o **Form 8888 – When Routing Transit Number (RTN) (SEQ 0020, 0080 or 0140) equals "043736881" or Depositor Account Number (SEQ 0060, 0120 or 0180) equals "BONDS", then all of the following apply:**

- **Savings Account Indicator (SEQ 0040, 0100 or 0160) must equal "X".**
- **Amount to be Deposited in First Account (SEQ 0010), Amount to be Deposited in Second Account SEQ 0070), or Amount to be Deposited in Third Account (SEQ 0130) must be a multiple of $50 and cannot exceed $5,000.**
- **Neither Primary Date of Death (SEQ 0020) nor Secondary Date of Death (SEQ 0040) of Tax Form can be significant.**

ERC 1103 o **Tax Form - When Routing Transit Number (RTN) (SEQ 1272) equals "043736881", then Depositor Account Number (SEQ 1278) must equal "BONDS" and vice versa.**

ERC 1104 o **Tax Form - When Routing Transit Number (RTN) (SEQ 1272) equals "043736881" or Depositor Account Number (SEQ 1278) equals "BONDS", then all of the following apply:**

- **Savings Account Indicator (SEQ 1276) must equal "X".**
- **Refund (SEQ 1270) must be a multiple of $50 and cannot exceed $5,000.**
- **Neither Primary Date of Death (SEQ 0020) nor Secondary Date of Death (SEQ 0040)   can be significant.**

ERC 1121 o Form 4684 – If Revenue Procedure **2009-20** Indicator equals "X", then Paper Document Indicator 12 (SEQ 0179) of the Summary Record must equal "1".

ERC 1128 o Schedule M – **When Government Pension Recd – Yes Box (SEQ 0190) equals "X", Government Retiree Credit (SEQ 0200) must be significant and vice versa.**

ERC 1129 o **RESERVED**

ERC 1215 o **(TEXT REMOVED)**

    o **Form 1040/1040A -** When Form 8914 is present and Filing Status (SEQ 0130) is Married Filing Separate, the maximum possible Exemption Amount (SEQ 0810) is $1000 higher than **$3650 multiplied by Total Exemptions (SEQ 0355).**

    o **Form 1040/1040A -** When Form 8914 is present and Filing Status (SEQ 0130) is not Married Filing Separate, the maximum possible Exemption Amount (SEQ 0810) is $2000 higher than **$3650 multiplied by Total Exemptions (SEQ 0355).**

    o **When Form 8914 is present and Filing Status (SEQ 0130) is not Married Filing Separately, the maximum possible Exemption Amount (SEQ 0810) is $2000 higher than the above maximum without Form 8914.**

ERC 1303 o Form 8862 – If Number of Days Child 1/Child 2**/Child 3** Lived in U.S. (SEQ **0062,** 0072, **0076**) is less than **183,** then Child 1/Child 2**/Child 3** Date of Birth (SEQ 0082, 0092, **0102**) or Child 1/Child 2**/Child 3** Date of Death (SEQ 0084, 0094, **0104**) must be present.

ERC 1305 o Form 8862 – If Person Lived w/Child – Yes (SEQ 0290) equal "X", then one of the following must be present;

    o Other Person Name -1 Child 1 (SEQ 0310) and Other Person Relationship -1 Child 1 (SEQ 0320).

    o If Child 2 is present, then the following must be present; Other Person Name -1 Child 2 (SEQ 0380) and Other Person Relationship -1 Child 2 (SEQ 0390).

    o If Child 3 is present, then the following must be present; Other Person Name-1 Child 3 (SEQ 0460) and Other Person Relationship-1 Child 3 (SEQ 0470)

Part 1, Attachment 7

Remove EIN Prefix 69 and 70

Part 1, Attachment 10

Add the Following as new country codes:
- AX – Akrotiri
- DQ – Jarvis Island
- DX – Dhekelia
- OC – Other Countries
- RN – Saint Martin
- TB - Saint Barthelemy
- VC - St Vincent & Grenadines
- XA – Alberta
- XB – British Columbia
- XL – Newfoundland and Labrador
- XM – Manitoba
- XN – New Brunswick
- XO – Ontario
- XP – Prince Edward Island
- XQ – Quebec
- XS – Nova Scotia
- XT – Northwest Territories
- XV – Nunavut
- XW – Saskatchewan

Revise the following country codes:
- MU - Change the country code to MO
- UK – United Kingdom
- XX - RESERVED For ITIN Processing Only.

Delete the following country codes:
- RM – Marshall Islands
- JU – Juan de Nova Island

Part 1, Attachment 11

Form 499R-2/W2PR
- Change occurrence from 10 to 6

Form 8930
- Change occurrence from 1 to 2

Part 2, Section 2

Form 1040 Page 1
- Seq *1110: Added "HCTC" to the Field Description

Part 2, Section 4

Form 8275 Page 1
- Seq 0560: Changed the Field Description to "AN or blank"

Form 8275-R Page 1
- Seq 0590: Changed the Field Description to "AN or blank"

Form 8863 Page 2
- New Byte Count: 0284
- Added New Seq: 0535

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1409" for Fixed; | "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0760	Record ID		6	"RETbbb"
0761	Type		6	"1040bb"
0762	Page Number		5	"PG02b"
0763	Taxpayer Identification Number		9	N (Primary SSN)
0764	Filler		1	blank
0765	Tax Period		6	Value "200912", YYYYMM |
0766	Filler		1	blank
0768	Excluded Sect 933 Puerto Rico Income Literal	38	4	"EPRI" or blank
0769	Excluded Sect 933 Puerto Rico Income Amount	38	12	N
0770	AGI Repeated	38	12	N
0772	Self 65 or Over Box	39a	1	"X" or blank
0774	Self Blind Box	39a	1	"X" or blank
0776	Spouse 65 or Over Box	39a	1	"X" or blank
0778	Spouse Blind Box	39a	1	"X" or blank
0783	Total Boxes Checked	39a	1	1, 2, 3, 4 or blank
0786	Must Itemize Indicator	39b	1	"X" or blank
0788	Modified Standard Deduction Ind	40a	8	--| "SECTb933", "X" or blank |
0789	Total Itemized or Standard Deduction	40a	12	N |

Field No.	Identification	Form Ref.	Length	Field Description
0790	Schedule L Box	40b	1	"X" or blank |
0800	AGI Less Deduction	41	12	N
0809	Housed Midwestern Displaced Individual Indicator	42	1	"X" or blank |
0810	Exemption Amount	42	12	N
0820	Taxable Income	43	12	N
0825	Capital Construction Fund Literal	43	3	"CCF" or blank
0826	Capital Construction Fund Amount	43	12	N
0827	Schedule Q (Form 1066) Literal	43	5	"SCHbQ" or blank |
0853	Form 8814 Block	44a	1	"X" or blank
0857	Form 8814 Amount	44a	12	N
0880	Form 4972 Block	44b	1	"X" or blank
0890	Education Credit Recapture Literal	44	3	"ECR" or blank
0891	Education Credit Recapture Amount	44	12	N
0915	Tax	44	12	N
0918	Alternative Minimum Tax	45	12	N
0920	Total Tax Before Credits & Other Taxes	46	12	N
0923	Foreign Tax Credit	47	12	N
0925	Credit for Child & Dependent Care	48	12	N
				--|
0935	Education Credits	49	12	N |

Field No.	Identification	Form Ref.	Length	Field Description
0950	Retirement Savings Contribution Credit	50	12	N
0955	Child Tax Credit	51	12	N
0985	Form 8396, Mortgage Interest Credit Block	52a	1	"X" or blank
0986	Form 8839, Adoption Credit Block	52b	1	"X" or blank
0987	Form 5695, Residential Energy Credit	52c	1	"X" or blank
0995	Credits from F8396, F8839 & F5695	52	12	N
1000	Form 3800 Block	53a	1	"X" or blank
1005	Form 8801 Block	53b	1	"X" or blank
1006	Specify Other Credit Block	53c	1	"X" or blank
*1010	Specify Other Credit Literal	53c	6	"8834", "8859", "8910", "8911", "8912", "8936", "SCHbR", "STMbnn", or blank
1015	Other Credits	53	12	N
1020	Total Credits	54	12	N
1030	Tax Less Credits	55	12	N
1035	Exempt SE Tax Indicator		13	"F4029", "F4361", "EXEMPT-NOTARY", "STATUTORY-EMP" or blank
1040	Self Employment Tax	56	12	N
1070	Railroad Retire Indicator	57	4	"RRTA" or blank
1080	Unreported Social Security and Medicare Tax	57	12	N
1085	Form 4137 Block	57a	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
1087	Form 8919 Block	57b	1	"X" or blank
1095	Retirement Tax Plan Literal	58	2	"NO" or blank
1100	Tax on Retirement Plans	58	12	N
1104	AEIC Payment Box	59a	1	"X" or blank
1106	Household Employment Taxes Box	59b	1	"X" or blank
1107	Additional Taxes	59	12	N
*1110	Other Tax Literal	60	8	"EPP", "S72P", "UT", "453A(C)", "ADT", "72(M)(5)", "453(L)3", "1260(B)", "NQDC", "ISC", "HDHP", "FITPP", "HCTC", "STMbnn" or blank
+1111	Other Tax Amount	60	12	N
1112	COBRA Recapture Literal	60	5	"COBRA" or blank
1113	COBRA Recapture Amount	60	12	N
1114	F8611 Literal	60	5	"LIHCR" or blank
1115	F8611 Amount	60	12	N
1116	First-Time Homebuyer Cr Recapture Literal	60	5	"FTHCR" or blank
1117	First-Time Homebuyer Cr Recapture Amt	60	12	N
1118	Form 8693 Approved Indicator	60	1	"X" or blank
1119	Form 8693 Approved Date	60	8	DT
1121	F4255 Literal	60	3	"ICR" or blank
1122	F4255 Amount	60	12	N
1123	F8828 Literal	60	4	"FMSR" or blank

Field No.	Identification	Form Ref.	Length	Field Description
1124	F8828 Amount	60	12	N
1125	F8834 Literal	60	5	"QEVCR" or blank
1126	F8834 Amount	60	12	N
1127	F8697 Literal	60	9	"FORMb8697" or blank
1128	F8697 Amount	60	12	N
1129	F8845 Literal	60	4	"IECR" or blank
1130	F8845 Amount	60	12	N
1131	F8882 Literal	60	5	"ECCFR" or blank
1132	F8882 Amount	60	12	N
1133	F8874 Literal	60	4	"NMCR" or blank
1134	F8874 Amount	60	12	N
1135	F8889 Literal	60	3	"HSA" or blank
1136	F8889 Amount	60	12	N
1137	AMVCR Literal	60	5	"AMVCR" or blank
1138	AMVCR Amount	60	12	N
1139	ARPCR Literal	60	5	"ARPCR" or blank
1140	ARPCR Amount	60	12	N
1141	F8866 Literal	60	9	"FORMb8866" or blank
1142	F8866 Amount	60	12	N
1143	F8853 Literal (Archer MSA)	60	3	"MSA" or blank
1144	F8853 Amount (Archer MSA)	60	12	N
1145	F8853 Literal (Medicare Advantage)	60	7	"MEDbMSA" or blank
1146	F8853 Amount (Medicare Advantage)	60	12	N
1148	Total Other Tax	60	12	N
1150	Total Tax	60	12	N

Field No.	Identification	Form Ref.	Length	Field Description
1155	Other 1099 and AK Div W/H Literal	61	9	"FORMb1099" or blank |
1157	Other 1099 and AK Div W/H Amount	61	12	N |
1158	W/H from Sch K-1 Literal	61	7	"SCHbK-1" or blank |
1159	W/H from Sch K-1 Amount	61	12	N |
1160	Total Federal Income Tax Withheld	61	12	N |
1161	Divorced Spouse SSN	62	9	N or blank |
1162	Divorced Literal	62	3	"DIV" or blank |
1170	ES Payments	62	12	N |
@1173	Estimated Payment Name Change	62	6	"STMbnn" or blank |
1175	Making Work Pay/ Government Retiree Credit	63	12	N |
1178	EIC Literal	64a	3	NO ENTRY
1180	Earned Income Credit	64a	12	N
				--|
				--|
1183	EIC Eligibility	64a	6	"CLERGY" or "NO" or blank
1185	Nontaxable Combat Pay Election	64b	12	N
1187	Additional Child Tax Credit	65	12	N |
				--|
1189	Refundable Education Credit	66	12	N ||
1190	First-Time Homebuyer Credit	67	12	N |
				--|
1197	F4868 Amount	68	12	N |

```
FORM 1040 PAGE 2          U.S. Individual Income Tax Return

      Field Identification      Form        Length  Field Description
      No.                       Ref.
      ----- --------------      ----        ------  ----------------

      1198  Excess SS & Tier 1  69            12    N                    |
            RRTA Tax

      1202  Form 2439 Block     70a            1    "X" or blank         |

      1205  Form 4136 Block     70b            1    "X" or blank         |

      1206  Form 8801 Block     70c            1    "X" or blank         |

      1208  Form 8885 Block     70d            1    "X" or blank         |

      1210  Other Payments      70            12    N                    |

                                                                       --|
                                                                       --|
                                                                       --|
      1245  Form 8689 Literal   71             9    "FORMb8689" or blank

      1246  Form 8689 Amount    71            12    N

      1250  Total Payments      71            12    N

      1260  Overpaid            72            12    N

      1262  Direct Deposit-Yes                 1    "X" or blank

      1263  Direct Deposit-No                  1    "X" or blank

      1270  Refund              73a           12    N

      1271  Form 8888 Block     73a            1    "X" or blank

      1272  Routing Transit     73b            9    N or blank
            Number

      1274  Checking Account    73c            1    "X" or blank
            Indicator

      1276  Savings Account     73c            1    "X" or blank
            Indicator

      1278  Depositor Account   73d           17    AN (includes hyphens or
            Number                                  blank)

      1280  Applied to ES Tax   74            12    N

      1290  Amount Owed         75            12    N

      1295  ES Penalty Indicator 76            1    NO ENTRY

      1300  ES Penalty Amount   76            12    N




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```

Field No.	Identification	Form Ref.	Length	Field Description
1303	Third Party Designee "Yes" Box		1	"X" or blank
1305	Third Party Designee "No" Box		1	"X" or blank
1307	Third Party Designee Name		35	AN or "PREPARER"
1309	Third Party Designee Telephone Number		10	N
1313	Third Party Designee PIN		5	AN or blank
1315	Remittance		12	No Entry
1317	Filing A Community Property State Return		1	"X" or blank
1319	Signed by Power of Attorney		1	"X" or blank
1320	Name of Power of Attorney		35	AN, Allowable special characters are space, slash, and hyphen
1321	Primary Taxpayer Signature		5	N (PIN Use Only)
1322	Occupation		25	AN
@1323	Spouse Signature Statement		6	"STMbnn" or blank
1324	Spouse Signature		5	N (PIN Use Only)
1325	Surviving Spouse		1	"X" or blank
1326	Personal Representative		1	"X" or blank
1327	Spouse Occupation		25	AN
1328	Taxpayer Daytime Telephone Number		10	N
1329	Taxpayer Optional Foreign Telephone Number		20	N, Allowable special characters are hyphen and space

```
FORM 1040 PAGE 2          U.S. Individual Income Tax Return

Field Identification      Form      Length  Field Description
No.                       Ref.
----- --------------      ----      ------  ----------------

1338  Non-Paid Preparer             13      Values "IRS-PREPARED",
                                            "IRS-REVIEWED",
                                            (Left Justified) or
                                            blanks

1340  Name of Paid                  35      AN
      Preparer

1350  Preparer Self-                 1      AN ("X" if self-employed,
      Employment Indicator                  otherwise blank)

1360  Preparer SSN/                  9      N, PNNNNNNNN
      Preparer TIN/                         or SNNNNNNNN
      Preparer EIN

1370  Preparer Firm Name            35      AN

1380  Preparer Firm EIN              9      N

1390  Firm City                     20      AN

1400  Firm State                     2      A

1410  Firm Zip                       9      N

1420  Firm Telephone                10      N
      Number

1465  RAL Indicator                  1      0 = No Bank Product
                                            1 = Pre-Refund Products
                                                or a Loan Product
                                                similar to RAL
                                            2 = Post-Refund Products,
                                                Non-Loan Product
                                                similar to RAC

1470  Refund Indicator               1      NO ENTRY


      Record Terminus Character      1      Value "#"
```

```
    FORM 8275 PAGE 1          Disclosure Statement

    Field Identification     Form       Length  Field Description
    No.                      Ref.
    ----- --------------     ----       ------  ----------------

          Byte Count                     4      "2786" for Fixed;
                                                "nnnn" for variable
                                                format

          Start of Record Sentinel       4      Value "****"

    0000  Record ID                       6      "FRMbbb"

    0001  Form Number                     6      "8275bb"

    0002  Page Number                     5      "PG01b"

    0003  Taxpayer                        9      N (Primary SSN)    |
          Identification
          Number

    0004  Filler                          1      blank

    0005  Form Occurrence                 7      N
          Number                                 0000001 - 0000002

    0010  Identifying Number              9      NO ENTRY

    0020  Rev Rul, Rev Proc,      I   1(a)  35      AN
          etc-1

    0030  Item or Group of        I   1(b)  50      AN
          Items-1

    0040  Detailed                I   1(c)  50      AN
          Description of
          Items 1-1

    0050  Detailed                I   1(c)  50      AN
          Description of
          Items 1-2

    0060  Form or Schedule-1      I   1(d)  21      AN

    0070  Line Number-1           I   1(e)   5      AN

    0080  Amount-1                I   1(f)  12      N

    0090  Rev Rul, Rev Proc,      I   2(a)  35      AN or blank
          etc-2

    0100  Item or Group of        I   2(b)  50      AN or blank
          Items-2

    0110  Detailed                I   2(c)  50      AN or blank
          Description of
          Items 2-1
```

Field No.	Identification	Form Ref.		Length	Field Description
-----	--------------	----		------	----------------
0120	Detailed Description of Items 2-2	I	2(c)	50	AN or blank
0130	Form or Schedule-2	I	2(d)	21	AN or blank
0140	Line Number-2	I	2(e)	5	AN or blank
0150	Amount-2	I	2(f)	12	N or blank
0160	Rev Rul, Rev Proc, etc-3	I	3(a)	35	AN or blank
0170	Item or Group of Items-3	I	3(b)	50	AN or blank
0180	Detailed Description of Items 3-1	I	3(c)	50	AN or blank
0190	Detailed Description of Items 3-2	I	3(c)	50	AN or blank
0200	Form or Schedule-3	I	3(d)	21	AN or blank
0210	Line Number-3	I	3(e)	5	AN or blank
0220	Amount-3	I	3(f)	12	N or blank
0230	Rev Rul, Rev Proc, etc-4	I	4(a)	35	AN or blank
0240	Item or Group of Items-4	I	4(b)	50	AN or blank
0250	Detailed Description of Items 4-1	I	4(c)	50	AN or blank
0260	Detailed Description of Items 4-2	I	4(c)	50	AN or blank
0270	Form or Schedule-4	I	4(d)	21	AN or blank
0280	Line Number-4	I	4(e)	5	AN or blank
0290	Amount-4	I	4(f)	12	N or blank
0300	Rev Rul, Rev Proc, etc-5	I	5(a)	35	AN or blank

Field No.	Identification	Form Ref.		Length	Field Description
0310	Item or Group of Items-5	I	5(b)	50	AN or blank
0320	Detailed Description of Items 5-1	I	5(c)	50	AN or blank
0330	Detailed Description of Items 5-2	I	5(c)	50	AN or blank
0340	Form or Schedule-5	I	5(d)	21	AN or blank
0350	Line Number-5	I	5(e)	5	AN or blank
0360	Amount-5	I	5(f)	12	N or blank
0370	Rev Rul, Rev Proc, etc-6	I	6(a)	35	AN or blank
0380	Item or Group of Items-6	I	6(b)	50	AN or blank
0390	Detailed Description of Items 6-1	I	6(c)	50	AN or blank
0400	Detailed Description of Items 6-2	I	6(c)	50	AN or blank
0410	Form or Schedule-6	I	6(d)	21	AN or blank
0420	Line Number-6	I	6(e)	5	AN or blank
0430	Amount-6	I	6(f)	12	N or blank
0440	Detailed Explanation 1-1	II	1	70	AN or blank
0450	Detailed Explanation 1-2	II	1	70	AN or blank
0460	Detailed Explanation 1-3	II	1	70	AN or blank
0470	Detailed Explanation 2-1	II	2	70	AN or blank
0480	Detailed Explanation 2-2	II	2	70	AN or blank

Field Identification No.		Form Ref.		Length	Field Description
0490	Detailed Explanation 2-3	II	2	70	AN or blank
0500	Detailed Explanation 3-1	II	3	70	AN or blank
0510	Detailed Explanation 3-2	II	3	70	AN or blank
0520	Detailed Explanation 3-3	II	3	70	AN or blank
0530	Detailed Explanation 4-1	II	4	70	AN or blank
0540	Detailed Explanation 4-2	II	4	70	AN or blank
0550	Detailed Explanation 4-3	II	4	70	AN or blank
0560	Detailed Explanation 5-1	II	5	70	AN or blank ||
0570	Detailed Explanation 5-2	II	5	70	AN or blank
0580	Detailed Explanation 5-3	II	5	70	AN or blank
0590	Detailed Explanation 6-1	II	6	70	AN or blank
0600	Detailed Explanation 6-2	II	6	70	AN or blank
0610	Detailed Explanation 6-3	II	6	70	AN or blank
0620	Name of Pass-Through Entity	III	1	35	AN Allowable special characters are: space, less-than (<), hyphen (-), and ampersand (&)
0630	Address of Pass-Through Entity	III	1	35	AN, Allowable special characters are space, slash, hyphen and literal "NONE"
0640	City of Pass-Through Entity	III	1	22	A, Allowable special character is space

```
FORM 8275 PAGE 1          Disclosure Statement

Field Identification       Form      Length  Field Description
No.                        Ref.
----- --------------       ----      ------  ----------------

0650  State of Pass-       III  1       2    A (Standard Postal State
      Through Entity                         Abbreviations)

0660  Zip Code of Pass-    III  1      12    N (left-justified)
      Through Entity

0670  Identifying Number   III  2       9    N
      of Pass-Through
      Entity

0680  Tax Year of Pass-    III  3       8    YYYYMMDD
      Through Entity
      (from)

0690  Tax Year of Pass-    III  3       8    YYYYMMDD
      Through Entity (to)

0700  IRS Center where     III  4       5    AN
      Pass-through Entity
      Return Filed


      Record Terminus Character         1    Value "#"
```

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FORM 8275-R PAGE 1          Regulation Disclosure Statement

Field Identification       Form      Length  Field Description
No.                        Ref.
----- --------------       ----      ------  ----------------

      Byte Count                     4       "2786" for Fixed;
                                             "nnnn" for variable
                                             format

      Start of Record Sentinel       4       Value "****"

0000  Record ID                      6       "FRMbbb"

0001  Form Number                    6       "8275Rb"

0002  Page Number                    5       "PG01b"

0003  Taxpayer                       9       N (Primary SSN)
      Identification
      Number

0004  Filler                         1       blank

0005  Form Occurrence                7       N
      Number                                 0000001 - 0000002

0010  Identifying Number             9       NO ENTRY

0020  Regulation Section-1   I  1(a)  35     AN

0030  Item or Group of       I  1(b)  50     AN
      Items-1

0040  Detailed               I  1(c)  50     AN
      Description of
      Items 1-1

0050  Detailed               I  1(c)  50     AN
      Description of
      Items 1-2

0060  Form or Schedule-1     I  1(d)  21     AN

0070  Line Number-1          I  1(e)   5     AN

0080  Amount-1               I  1(f)  12     N

0090  Regulation Section-2   I  2(a)  35     AN or blank

0100  Item or Group of       I  2(b)  50     AN or blank
      Items-2

0110  Detailed               I  2(c)  50     AN or blank
      Description of
      Items 2-1
```

Field No.	Identification	Form Ref.	Length	Field Description
0120	Detailed Description of Items 2-2	I 2(c)	50	AN or blank
0130	Form or Schedule-2	I 2(d)	21	AN or blank
0140	Line Number-2	I 2(e)	5	AN or blank
0150	Amount-2	I 2(f)	12	N or blank
0160	Regulation Section-3	I 3(a)	35	AN or blank
0170	Item or Group of Items-3	I 3(b)	50	AN or blank
0180	Detailed Description of Items 3-1	I 3(c)	50	AN or blank
0190	Detailed Description of Items 3-2	I 3(c)	50	AN or blank
0200	Form or Schedule-3	I 3(d)	21	AN or blank
0210	Line Number-3	I 3(e)	5	AN or blank
0220	Amount-3	I 3(f)	12	N or blank
0230	Regulation Section-4	I 4(a)	35	AN or blank
0240	Item or Group of Items-4	I 4(b)	50	AN or blank
0250	Detailed Description of Items 4-1	I 4(c)	50	AN or blank
0260	Detailed Description of Items 4-2	I 4(c)	50	AN or blank
0270	Form or Schedule-4	I 4(d)	21	AN or blank
0280	Line Number-4	I 4(e)	5	AN or blank
0290	Amount-4	I 4(f)	12	N or blank
0300	Regulation Section-5	I 5(a)	35	AN or blank
0310	Item or Group of Items-5	I 5(b)	50	AN or blank

Field No.	Identification	Form Ref.	Length	Field Description
0320	Detailed Description of Items 5-1	I 5(c)	50	AN or blank
0330	Detailed Description of Items 5-2	I 5(c)	50	AN or blank
0340	Form or Schedule-5	I 5(d)	21	AN or blank
0350	Line Number-5	I 5(e)	5	AN or blank
0360	Amount-5	I 5(f)	12	N or blank
0370	Regulation Section-6	I 6(a)	35	AN or blank
0380	Item or Group of Items-6	I 6(b)	50	AN or blank
0390	Detailed Description of Items 6-1	I 6(c)	50	AN or blank
0400	Detailed Description of Items 6-2	I 6(c)	50	AN or blank
0410	Form or Schedule-6	I 6(d)	21	AN or blank
0420	Line Number-6	I 6(e)	5	AN or blank
0430	Amount-6	I 6(f)	12	N or blank
0440	Detailed Explanation 1-1	II 1	70	AN or blank
0450	Detailed Explanation 1-2	II 1	70	AN or blank
0460	Detailed Explanation 1-3	II 1	70	AN or blank
0470	Detailed Explanation 2-1	II 2	70	AN or blank
0480	Detailed Explanation 2-2	II 2	70	AN or blank
0490	Detailed Explanation 2-3	II 2	70	AN or blank
0500	Detailed Explanation 3-1	II 3	70	AN or blank

Field No.	Identification	Form Ref.	Length	Field Description
0510	Detailed Explanation 3-2	II 3	70	AN or blank
0520	Detailed Explanation 3-3	II 3	70	AN or blank
0530	Detailed Explanation 4-1	II 4	70	AN or blank
0540	Detailed Explanation 4-2	II 4	70	AN or blank
0550	Detailed Explanation 4-3	II 4	70	AN or blank
0560	Detailed Explanation 5-1	II 5	70	AN or blank
0570	Detailed Explanation 5-2	II 5	70	AN or blank
0580	Detailed Explanation 5-3	II 5	70	AN or blank
0590	Detailed Explanation 6-1	II 6	70	AN or blank ||
0600	Detailed Explanation 6-2	II 6	70	AN or blank
0610	Detailed Explanation 6-3	II 6	70	AN or blank
0620	Name of Pass- Through Entity	III 1	35	AN Allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0630	Address of Pass- Through Entity	III 1	35	AN, Allowable special | characters are space, slash, hyphen and literal "NONE"
0640	City of Pass- Through Entity	III 1	22	A, Allowable special character is space
0650	State of Pass- Through Entity	III 1	2	A (Standard Postal State Abbreviations)
0660	Zip Code of Pass- Through Entity	III 1	12	N (left Justified)

Field No.	Identification	Form Ref.	Length	Field Description
0670	Identifying Number of Pass-Through Entity	III 2	9	N
0680	Tax Year of Pass-Through Entity (from)	III 3	8	YYYYMMDD
0690	Tax Year of Pass-Through Entity (to)	III 3	8	YYYYMMDD
0700	IRS Center where Pass-through Entity Return Filed	III 4	5	AN
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0284" for Fixed; || "nnnn" for variable format
Start of Record Sentinel		4	Value "****"
0472 Record ID		6	"FRMbbb"
0473 Form Number		6	"8863bb"
0474 Page Number		5	"PG02b"
0475 Taxpayer Identification Number		9	N (Primary SSN)
0476 Filler		1	blank
0477 Form Occurrence Number		7	N 0000001
0480 Enter Amount from Line 2	9	12	N
0490 Enter $90,000 ($180,000 if Married Filing Jointly)	10	12	N
0500 Modified AGI from 1040 or 1040A	11	12	N
0510 Subtract Line 11 from Line 10	12	12	N
0515 Enter $10,000 ($20,000 if Married Filing Jointly)	13	12	N
0520 Divide Line 12 by Line 13	14	6	R
0529 Multiply Line 9 by Line 14	15	12	N
0535 Ineligible for Refundable American Opp. Credit	15	1	"X" or blank ||
0540 Refundable American Opportunity Credit	16	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0550	Subtract Line 16 from Line 15	17	12	N
0560	Add Lines 4 and 8c	18	12	N
0570	Enter $60,000 ($120,000 if Married Filing Jointly)	19	12	N
0580	Modified AGI from 1040 or 1040A	20	12	N
0590	Subtract Line 20 from Line 19	21	12	N
0600	Enter $10,000 ($20,000 if Married Filing Jointly)	22	12	N
0610	Divide Line 21 by Line 22	23	6	R
0620	Multiple Line 18 by Line 23	24	12	N
0630	Add Line 17 and Line 24	25	12	N
0640	Tax from 1040 or 1040A	26	12	N
0650	Total 1040/1040A Other Credits	27	12	N
0660	Subtract Line 27 from Line 26	28	12	N
0670	Nonrefundable Education Credits	29	12	N
	Record Terminus Character		1	Value "#"

October 28, 2009

<u>**Nature of Changes**</u>

TY 2009 Publication 1346 – File Specification Change #1

The changes are identified by two vertical bars in the right margin (||).
Deletions are identified by a hyphen followed by two vertical bars (-||).

PATS Testing – These changes are scheduled to be implemented nationwide December 22, 2009

The TY2009 Publication 1346 on irs.gov will be updated November 07, 2009.

Part 2, Section 2

Form 1040 Page 2
- Seq 1189: Changed the Identification to "Refundable Education Credit'

Form 1040A Page 2
- New Byte Count: 0891
- Added New Seq: 0809
- Seq 1189: Changed the Identification to "Refundable Education Credit'

Form 1040-SS (PR) Page 1
- Seq 1220: Changed the Field Description to "NO ENTRY"

Part 2, Section 4

Form 2210 Page 3
- New Byte Count: 0538
- Deleted Seqs: 0587 and 0588
- Seq 0590: Changed the form Ref. to 29(a)
- Seq 0592: Changed the form Ref. to 30(a)
- Deleted Seqs: 0620 and 0621
- Seq 0623: Changed the form Ref. to 29(b)
- Seq 0624: Changed the form Ref. to 30(b)
- Deleted Seqs: 0631 and 0633
- Seq 0636: Changed the form Ref. to 29(c)
- Seq 0638: Changed the form Ref. to 30(c)
- Seq 0655: Changed the form Ref. to 29(d)
- Seq 0657: Changed the form Ref. to 30(d)
- Seqs 0667, @0669, 0671: Changed the Form Ref. to 31

Form 3468 Page 1
- Seq 0265: Changed the Identification to "Applicable Unused Investment Credit"

Form 3468 Page 2
- New Byte count: 0360
- Seq 0370: Changed the Identification to "Calculated Other Certified Historic Structures"

Form 3468 page 2 (continued)
- Seq 0400: Changed the Identification to "Basis of Geothermal Energy and Solar Energy"
- Seq 0405: Changed the Identification to "Credit for Geothermal Energy and Solar Energy"
- Seq 0415: Re-sequenced to 0413
- Added New Seqs: 0414, 0416, 0417, 0418, and 0419
- Seq 0420: Changed the Identification to "Basis of Qualified Fuel Cell Property"; Changed the Form Ref. to 11f
- Seq 0425: Changed the Identification to "Credit for Qualified Fuel Cell Property"; Changed the Form Ref. to 11f
- Seq 0430: Changed the Identification to "Applicable Kilowatt Capacity Property"; Changed the Form Ref. to 11g
- Seq 0435: Changed the Identification to "Applicable Kilowatt Capacity Property Amt"; Changed the Form Ref. to 11g
- Seq 0440: Changed the Identification to "Enter the Lesser of 11f or 11g"; Changed the Form Ref. to 11h
- Seqs 0445, 0450: Changed the Form Ref. to 11i
- Seq 0455, 0460: Changed the Form Ref. to 11j
- Seq 0465: Changed the Identification to "Enter the Lesser of 11i or 11j"; Changed the Form Ref. to 11k
- Seq 0470: Re-sequenced to **0474**; Changed the Identification to "Basis of Combined Heat and Power Property"; Changed the Form Ref. to 11l
- Seq 0471: Changed the Field Description to "blank"
- Seq 0475: Changed the Identification to "Credit for Combined Heat and Power Property Amt"; Changed the Form Ref. to 11l
- Seq 0480: Changed the Form Ref. to 11m
- Seq 0485: Changed the Form Ref. to 11n
- Added New Seqs: 0486, 0487, and 0488
- Seqs 0490, 0495: Changed the Form Ref. to 11q
- Seqs 0505, 0510: Changed the Form Ref. to 11r
- Seq 0512: Changed the Identification to "Basis of Qualified Investment Property"; Changed the Form Ref. to 11s
- Seq 0514: Changed the Identification to "Credit for Qualified Investment Property"; Changed the Form Ref. to 11s
- Deleted Seq: 0515
- Seq 0520: Changed the Identification to "Applicable Used Investment Credit"
- Seq 0525: Changed the Identification to "Add Lines 10e through 10j…"
- Seqs 0530, 0535, 0540, 0543, 0545, 0550: Moved to Page 3

*******Move above fields (0474 thru 0550) to Page 3*******

Form 3468 Page 3 **(Added Page 3 back)**
*******Adopted fields (0474 thru 0550) from Page 2*******

Form 4684 Page 1
- Seq 0011: Changed the Identification to "Revenue Procedure 2009-20 Indicator"
- Seq 0446: Changed the Identification to "Subtract Line 18 from Line 16"

Form 5405
- Changed the Form Title to "First-Time Homebuyer Credit and Repayment of the Credit"
- New Byte Count: 0284
- Seq 0005: Changed the Field Description to "N
-   0000001 – 0000002"
- Seq 0020: Changed the Field Description to "AN, Allowable special characters

    are space, slash, and hyphen"
  - Added new Seq: 0185

Form 5695 Page 1
- New Byte Count: 0235
- Added New Seqs: 0127 and 0129

Form 6478
- Seqs 0036, 0038, 0046, 0048, 0076, 0078, 0079 and 0082: Changed the Field Description to N

Form 8586
- Seq 0020: Changed the Identification to "Number of Forms 8609-A Attached before 2008"
- Seq @0025: Changed the Identification to "Multiple BLDG Project Schedule before 2008"
- Seq 0050: Changed the Identification to "Decrease in the QLFY Basis - Yes Box"
- Seq 0060: Changed the Identification to "Decrease in the QLFY Basis - No Box"
- Seq *0070: Changed the Identification to "BLDG ID Number – BIN1"
- Seq +0080: Changed the Identification to "BLDG ID Number – BIN2"
- Seq +0090: Changed the Identification to "BLDG ID Number – BIN3"
- Seq +0100: Changed the Identification to "BLDG ID Number – BIN4"
- Seq @0105: Changed the Identification to "CR ATTR to more than one BLDG Sch"
- Seq 0110: Changed the Identification to "Current Year Credit before 2008"
- Seq 0120: Changed the Identification to "LIHC from PARTS/S Corps, Estates before 2008"
- Seq 0130: Changed the Identification to "Add Lines 3 and 4"
- Seq 0140: Changed the Identification to "Allocated to Beneficiaries"
- Seq 0150: Changed the Identification to "Estate and Trust"
- Seq 0160: Changed the Identification to "Number of Forms 8609-A Attached after 2007"
- Seq @0165: Changed the Identification to "Multiple BLDG Project Schedule after 2007"
- Seq 0190: Changed the Identification to "DECR in the QLFY Basis - Yes Box"
- Seq 0200: Changed the Identification to "DECR in the QLFY Basis - No Box"
- Seq *0210: Changed the Identification to "BLDG ID Number – BIN1"
- Seq +0220: Changed the Identification to "BLDG ID Number – BIN2"
- Seq +0230: Changed the Identification to "BLDG ID Number – BIN3"
- Seq +0240: Changed the Identification to "BLDG ID Number – BIN4"

Form 8586   (continued)
- Seq @0250: Changed the Identification to "CR ATTR to more than one BLDG Sch after 2007"
- Seq 0260: Changed the Identification to "Current Year Credit after 2007"
- Seq 0270: Changed the Identification to "LIHC after 2007 from PARTS/S CORP"
- Seq 0280: Changed the Identification to "Add Lines 10 and 11"
- Seq 0290: Changed the Identification to "LIHC from Passive Acty"
- Seq 0300: Changed the Identification to "Subtract Line 13 from Line 12"
- Seq 0310: Changed the Identification to "LIHC from Passive Acty"
- Seq 0320: Changed the Identification to "Carry forward LIHC to 2009"
- Seq 0340: Changed the Identification to "Carryback LIHC from 2010"
- Seq 0350: Changed the Identification to "Add Lines 14 thru 17"
- Seq 0360: Changed the Identification to "Allocated to Beneficiaries of Estate or Trust"
- Seq 0370: Changed the Identification to "Estate and Trust"

Form 8830: The F8830 is removed from Pub 1346

Form 8834 Page 1
- Seq +0130: Changed the Field No. to *0130;
            Changed the Field Description to (R or "STMbnn")
- Seq *+0140: Changed the Field No. to +0140;
             Changed the Field Description to N

Form 8834 Page 2
- Seq 0760: Changed the Identification to "Foreign Tax Credit"
- Seq 0770: Changed the Identification to "Credits from Form 1040"

Form 8862
- New Byte Count: 1052
- Seq 0042: Changed the Field No. to 0520;
           Changed the Form Ref. to 8
- Seq 0052: Changed the Field No. to 0530;
         Changed the Form Ref. to 9
- Seq 0062: Changed the Form Ref. to 4A
- Seq 0072: Changed the Form Ref. to 4B
- Added New Seq: 0076
- Seq 0082: Changed the Form Ref. to 5A(1)
- Seq 0084: Changed the Form Ref. to 5A(2)
- Seq 0092: Changed the Form Ref. to 5B(1)
- Seq 0094: Changed the Form Ref. to 5B(2)
- Added New Seqs: 0102 and 0104
- Seqs 0133, 0137, 0141, 0144, 0145, 0147: Changed the Form Ref. to "6A Child 1"
- Seq 0150: Changed the Form Ref. to 6B
- Seqs 0246, 0250, 0255, 0260, 0265, 0270: Changed the Form Ref. to "6B Child 2"

Form 8862(continued)
- Added New Seqs: 0272, 0274, 0276, and 0278
- Added New Seqs: 0280, 0282, 0284, and 0286
- Seqs 0290, 0300: Changed the Form Ref. to 7
- Seqs 0310, 0320, 0330, 0340, 0350, 0360: Changed the Form Ref. to 7A
- Seqs 0370, 0380, 0390, 0400, 0410, 0420, 0430: Changed the Form Ref. to 7B
- Added New Seqs: 0440, 0450, 0460, and 0470
- Added New Seqs: 0480, 0490, 0500, and 0510

Form 8864
- New Byte Count: 0250
- Deleted Seqs: 0020 and 0030
- Seq 0033: Changed the form Ref. to 1a
- Seq 0036: Changed the form Ref. to 1c
- Seq 0040: Changed the form Ref. to 2a
- Seq 0050: Changed the form Ref. to 2c
- Seq 0052: Changed the form Ref. to 3a
- Seq 0054: Changed the form Ref. to 3c
- Deleted Seqs: 0060 and 0070
- Seq 0073: Changed the form Ref. to 4a
- Seq 0076: Changed the form Ref. to 4c
- Seq 0080: Changed the form Ref. to 5a
- Seq 0090: Changed the form Ref. to 5c
- Seq 0092: Changed the form Ref. to 6a
- Seq 0094: Changed the form Ref. to 6c
- Seq 0096: Changed the form Ref. to 7a
- Seq 0098: Changed the form Ref. to 7c
- Seq 0100: Changed the form Ref. to 8
- Seq 0110: Changed the form Ref. to 9
- Seqs 0120, @0125: Changed the form Ref. to 10
- Seq 0200: Changed the form Ref. to 11
- Seq 0210: Changed the form Ref. to 12

Form 8936
- New Byte Count: 0439
- Seq *+0070: Changed the Form Ref. to 5(a)
- Deleted Seqs: 0080 and 0090
- Seq 0160: Changed the Form Ref. to 5(b)
- Deleted Seqs: 0170 and 0180
- Seq 0250: Changed the Form Ref. to 5(c)
- Deleted Seqs: 0260 and 0270
- Seq 0280: Changed the Identification to "Add Cols (a) through (c) on Line 5"
- Seq 0310: Changed the Identification to "Amt from Line 3 or Subtract Line 5 from 3 (V1)";
  Changed the Form Ref. to 9(a)
- Deleted Seqs: 0320 and +0330
- Seq 0340: Changed the Identification to "Amt from Line 3 or Subtract Line 5 from 3 (V2)";
  Changed the Form Ref. to 9(b)
- Deleted Seqs: 0350 and 0360

Form 8936(continued)

- Seq 0370: Changed the Identification to "Amt from Line 3 or Subtract Line 5 from 3 (V3)";
  Changed the Form Ref. to 9(c)
- Deleted Seqs: 0380 and 0390
- Seq 0400: Changed the Identification to "Add Cols (a) through (c) on Line 9"

Sch C/C-EZ Worksheet (2)
- Seq 0070: Changed the Field No. to *0070;
  Changed the Field Description to (AN or "STMbnn")
- Seq 0080: Changed the Field No. to +0080

Form 2106EZ Worksheet (3)
- Seq 0070: Changed the Field No. to *0070;
  Changed the Field Description to (AN or "STMbnn")
- Seq 0080: Changed the Field No. to +0080

Part 2, Section 8

Generic State Record
- Seq 0070e: Changed the Identification to "IAT Indicator";
  Changed the Field Description to ("X" or blank)

Part 3, Section 6

Authentication
- Seq 0075: Change the Field Description to I = Practitioner PIN
  Form 4868 w/EFW